



**REPORT**

# **Indian Tariff Board**

**ON THE**

**BUTTER COLOUR AND AERATED  
WATER POWDER COLOUR  
INDUSTRY**

सत्यमेव जयते

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DR. NAZIR AHMAD, O.B.E.—MEMBER.

DR. H. L. DEY, D.Sc. (Lond.)—MEMBER.

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| PARA. | CONTENTS  | PAGE |
|-------|---|------|
| 1     | Application for protection .. .. .                              | 1    |
| 2     | Action taken by the Board .. .. .                               | 1    |
| 3     | History of the industry .. .. .                                 | 1    |
| 4     | Uses of the product .. .. .                                     | 1    |
| 5     | Process of manufacture ... .. .                                 | 2    |
| 6     | C.I.F. prices and landed cost .. .. .                           | 2    |
| 7     | Customs duty ... .. .   | 2    |
| 8     | Imports .. .. .   | 3    |
| 9     | Indigenous production .. .. .                                   | 3    |
| 10    | Cost of manufacture .. .. .                                     | 3    |
| 11    | Quality of the indigenous product .. .. .                       | 4    |
| 12    | Conditions for eligibility for protection or assistance .. .. . | 4    |
| 13    | Conclusions .. .. .   | 5    |
| 14    | Acknowledgments .. .. .   | 5    |

#### APPENDICES

|  |    |
|--|----|
| APPENDIX I—Government of India, Department of Commerce, Resolution (Tariffs) No. 218-T(55)/45, dated 3rd November 1946.. .. .                    | 6  |
| APPENDIX II—List of persons representing manufacturers, importers and consumers who attended the enquiry .. .. .                                 | 9  |
| APPENDIX III—C.I.F. prices of butter colour and food colours (supplied by the Collector of Customs, Bombay), during the last three years .. .. . | 10 |
| APPENDIX IV—C.I.F. prices and other details supplied by the two principal importers of butter and food colours .. .. .                           | 11 |
| APPENDIX V—Estimate of cost of production of butter colour and aerated water colour .. .. .  | 12 |

## BUTTER COLOUR AND AERATED WATER POWDER COLOUR

1. Messrs. Kishanchand Gianchand, Amritsar, submitted their application to the Department of Commerce, Government of India, on the 17th February 1945, for protection or assistance to their butter colour and aerated water powder colour industry. The case was referred to the Tariff Board for investigation and report, *vide* Government of India Resolution No. 218-T (55)/45, dated 3rd November 1945 (Appendix I).

2. The general questionnaire prepared by the Board was sent to Messrs. Kishanchand Gianchand on the 27th February 1946. They did not reply fully to the questionnaire, but submitted a very brief account of the case lacking in many important details. In particular, they did not submit the information required by the Board in forms I and II relating to cost of manufacture. Subsequently, it was learnt that Messrs. Stafford and Company, Bombay, also manufacture these commodities, and a copy of the questionnaire was sent to them. They, however, informed the Board that they manufacture these colours only for their own consumption at a cost which is about 50 per cent. lower than that of the imported colour and consequently were not interested in the claim for protection.

The factory of Messrs. Kishanchand Gianchand was visited by Dr. Nazir Ahmad on the 19th February 1946. It was costed by a Cost Accounts Officer deputed by the Board on the 28th June 1946. The public enquiry was held in Bombay on the 16th July 1946 and a list of the persons representing manufacturers, importers and consumers, who attended this enquiry, is given in Appendix II. It should be mentioned in this connection that Messrs. Kishanchand Gianchand themselves did not appear for oral evidence nor did they send any representative, who was fully conversant with all the facts of the case. They merely asked one of their friends in Bombay Mr. E. G. Tipnis to represent them at the enquiry, but Mr. Tipnis was not able to give any helpful information to the Board on many important points.

3. The Standard Aniline & Chemical Co., owned by Messrs. Kishanchand Gianchand has been manufacturing butter colour and aerated water colours since 1937. The work is carried on throughout the year, but the premises where the manufacture is carried on cannot be said to be a factory since less than 12 persons are employed in them. In fact it transpired that 8 men working for  $3\frac{1}{4}$  weeks could prepare the entire quantity of butter colours normally sold by the firm in the course of a year, while 2 men working for 17 weeks could turn out their total output of aerated water colours. Moreover, these colours are produced without the help of any machinery and no laboratory control worth the name is exercised to check the purity of the products. Their products are (i) Saco butter colour in liquid form, (ii) Saco cheese colour and (iii) aerated water colours in powder form in pink, orange, green, yellow and other colours. All these colours are prepared out of imported dyes.

4. (a) Butter colour is used for colouring dairy butter and vegetable ghee.

Uses of the product.

(b) Aerated water colours are used for colouring different kinds of aerated waters.

These colours are used in very small quantities. We were unable to obtain any figures regarding aerated water colours, but so far as butter colour is concerned, we were informed that only 9 c.cs. are required for colouring 100 lbs. of butter.

The butter colour imported from England is mainly in a highly concentrated powder form and is generally sold in 1 lb. tins. The butter colour imported from U.S.A., on the other hand, is in liquid form, and is sold in 1 gallon bottles. It is said to be of triple strength. We were unable to establish any relationship between the strength of the British and the American colours nor between the strength of the imported and the locally produced colours. The imported aerated water colour is available in both powder and liquid forms and is usually sold in 1 lb. containers. As in the case of the butter colours, we were unable to establish any relationship between the strength of the imported powder and liquid colours or the relative strength of the imported and the locally produced colours. The absence of any definite information on these points on which the manufacturers' representative was unable to be of any help was a great handicap in comparing the prices of the imported with the indigenous products.

5. (a) *Butter colour*.—The oil (cotton seed, groundnut or castor seed) is heated to a temperature of between 96° and 95°C with the addition of certain chemicals which partially de-odorize it. The imported dye is mixed in it, and the mixture is compared with a standard and adjusted accordingly. It is then cooled and poured into containers of various sizes which are then sealed and labelled. The equipment used consists mainly of a cupola in which the oil is heated and a large mixing bowl. The containers, which are obtained locally, are usually of 1 gallon size. Thus the process of manufacture is an extremely simple one and 8 unskilled workers are sufficient to prepare 400 gallons in one week.

(b) *Aerated water colours*.—These colours are made by the simple process of mixing desiccate of sodium sulphate with the imported dyes and then pulverizing the mixture. It is then packed in 4 oz. tins and labelled. As in the case of butter colour, this process is also extremely simple and 2 men working for 17 weeks can produce about 12,000 lbs. which is the present annual output of the factory of Messrs. Kishanchand Gianchand.

6. The information furnished to the Board by the Collector of Customs, Appraising Department, Bombay, with regard to the C. I. F. prices of butter colours, food colours, etc., is given in Appendix III, while the information supplied on these points by two principal importers of these products is given in Appendix IV. It may be mentioned in this connection that so far as the colours imported from England are concerned, Edicol Orange AG is the most popular among aerated water colours and Edicol Oil Yellow HS among the butter colours.

7. These colours are not entered as a separate item in the tariff schedule but come under the general heading of paints, colours and painters' materials, etc. According to item 30, Section VI of the Indian Customs Tariff (26th issue), they are subject to a standard rate of duty of 36 per cent. *ad valorem*,

**Customs duty.**

a preferential rate of 24 per cent. *ad valorem*, ex-U.K. and British Dominions, and a preferential rate of 12 per cent. *ad valorem* ex-Burma.

8. Since these colours are not entered as separate items in the tariff schedule, we are unable to give any exact figures relating to the quantity of imports during the last few years. Representatives of the importing firms gave

**Imports.**

figures which however could not be regarded as the total imports of the country. In 1945 the imports of butter colour by a British firm amounted to 155 lbs. and of aerated water colours to about 600 lbs. while the imports of another firm dealing in American colours amounted in the same year to 400 gallons of butter colour. In addition, an Indian firm, which imported British aerated water colours, stated that its imports in 1945 were of the order of 100 lbs. of powder and 500 lbs. of liquid colours. These figures should be taken as merely illustrative and not as representing the total imports of the country.

9. According to the information supplied by Messrs. Kishanchand Gianchand their production of butter colour from September 1944

**Indigenous production.**

to August 1945 amounted to 1200 to 1300 gallons while the production of aerated water colours amounted to 12,000 to 13,000 lbs. in the same period. They have stated that, if necessary, they could increase the production to meet any reasonable demand. In view of the inexpensive equipment required, the small number of labourers employed and the fact that these colours are prepared from imported dyes, this claim is not surprising. Since the total figures for imports are not available, we are not in a position to say what percentage of the country's requirements is met by Messrs. Kishanchand Gianchand.

10. As stated above, Messrs. Kishanchand Gianchand's factory was costed by a Cost Account Officer deputed by the Board. His

**Cost of manufacture.**

report was before us and his estimates of the production cost of these colours for 1946, 1947 and 1948 are given in Appendix V. We do not, however, propose to go into the details of these costs for the following reasons :—

(1) The manufacture of butter and aerated water colours forms only a very small part of the activities of Messrs. Kishanchand Gianchand. It was ascertained that the total sales of these colours in the course of a year represent only about 8 per cent. of the business of the firm. In fact, the manufacture of these colours is carried out purely as a side line, the main business of the firm being the import and sale of foreign dyes and colours.

(2) Messrs. Kishanchand Gianchand themselves did not attend for oral evidence, and the Board was therefore, unable to scrutinise the figures relating to the present production costs or to prepare an estimate of the probable costs of manufacture for the future. Their representative, Mr. Tipnis, was not of any real assistance to the Board in this matter.

(3) On a comparison of the selling prices of the colours made by Messrs. Kishanchand Gianchand with the selling prices of the imported colours, it was found that the former prices were much lower than the latter. Thus in the case of butter colours, the product imported from U.S.A. which is also made

in an oil base and is thus somewhat comparable to the butter colour prepared by the firm is at present sold at Rs. 23-7-2 per gallon while Messrs. Kishanchand Gianchand have been supplying their customers with butter colour at the rate of Rs. 16 per gallon. We are unable to say whether the two products are strictly comparable to each other in regard to quality and strength, but on the face of it, it would appear that Messrs. Kishanchand Gianchand are at present able to sell their butter colour at a price much lower than that of the imported American product. We are also unable to compare their price with the price of the imported British product as the latter is sold in concentrated powder form and the conversion factor is not known.

As regards the aerated water colours, we were informed by a firm of importers that the selling price of the British product in powder form is Rs. 5-4-0 per lb. Messrs. Kishanchand Gianchand's cost of manufacture of aerated water colour in powder form came to about Rs. 2 per lb. in 1946, which also shows that their aerated water colours could be sold at much lower prices than the imported articles.

11. Apart from the matter of price, we feel we must say a few words about the quality of the indigenous products. Since these colours are meant for human consumption, it is essential that they must be absolutely free from all poisonous materials such as compounds of arsenic, lead etc., which may have deleterious effects upon the health of the consumers. Both in England and in America laws have been enacted to ensure that any colours which are meant for human consumption satisfy these requirements and can be safely consumed by the public. In India unfortunately, such laws do not find a place in the Statute Book. Furthermore, apart from the purity of the dyes used in preparing these colours, it is necessary that they should be prepared under hygienic conditions so as to avoid any contamination by bacteria and other harmful micro-organisms. The oil and the vessels should be properly sterilized, the labourers should be clean and whole process should be carried out in sanitary surroundings. We regret to have to record that these conditions are not fulfilled in Messrs. Kishanchand Gianchand's factory. The preparation of the colours is carried out in a very primitive manner by workmen, who are not dressed in clean clothes and no proper check or control is exercised to insure freedom from contamination.

12. In regard to the eligibility for protection or assistance, Government has laid down two conditions, viz., (i) that the business is established and conducted on sound lines, and (ii) that having regard to the natural or economic advantages enjoyed by the industry and its actual or probable costs it is likely, within a reasonable time to develop sufficiently to be able to carry on successfully without protection or State assistance. In regard to the first condition, we are of the opinion that the business is not being conducted on sound lines as proper care is not being exercised to insure that the colours required for human consumption are made under hygienic conditions. In regard to the second condition, we are of the opinion that this industry, as it is run at present, does not enjoy natural or economic advantages as the most important ingredients are imported from abroad. The selling price of these colours including fairly large profits for the manufacturer as well as his agents are well below the selling price of the imported articles.

Before concluding this report, we would like to place on record our strong disapproval of the manner in which Messrs. Kishanchand Gianchand have treated this enquiry. Although the general questionnaire issued by the Board was with them for over four months, they did not take the trouble to give a detailed reply, but sent only a very sketchy note in which the most important information relating to the cost of manufacture was conspicuous by its absence. They, furthermore, not only failed to appear for oral evidence to substantiate their claim for protection or assistance, but they even failed to depute a representative who could effectively help the Board in the enquiry. We feel that by these acts of omission and commission they are responsible for the waste of a good deal of public time and money.

**Conclusions.**

13. Our conclusions are as follows :—

(1) The industry has not made out any case for protection or assistance.

(2) We recommend that the Punjab Government should depute some of its Officers to investigate into the preparation of butter and aerated water colours at Amritsar to insure (i) that the colours prepared by Messrs. Kishanchand Gianchand are free from poisonous materials, and (ii) that they are prepared under strictly hygienic conditions.

(3) Government should take immediate steps to enact laws relating to the purity of edible colours and should set up machinery to enforce them.

14. We wish to thank Dr. B. K. Madan, Deputy Secretary to the Board, Dr. V. V. Kelkar, Technical Adviser, and Mr. V. M. Mumford, Cost Accounts Officer, for the help and assistance rendered by them in the course of this enquiry.

**Acknowledgments.**

SHANMUKHAM CHETTY—PRESIDENT.

C. C. DESAI—MEMBER-SECRETARY.

NAZIR AHMAD—MEMBER.

H. L. DEY—MEMBER.

R. A. HASNIE—ADMINISTRATIVE OFFICER.

Bombay, the 31st July 1946.



## APPENDIX I

## DEPARTMENT OF COMMERCE

## RESOLUTION

## TARIFFS

New Delhi, the 3rd November 1945

No. 218-T (55)/45.—In the statement on industrial policy issued by the Government of India on the 23rd April 1945, it was announced that, pending the formulation of a tariff policy appropriate to the post-war needs and conditions of the country and the establishment of permanent machinery for the purpose, Government would set up machinery for investigating claims from industries, which have been started or developed in war-time and which are established on sound lines, to assistance or protection during the transition period. A press communique issued on the same date invited industries to address their claims to the Secretary to the Government of India in the Department of Commerce.

2. Several industries have accordingly applied for assistance or protection, and on a preliminary examination of their claims, the Government of India have come to the conclusion that applications submitted by the following industries call for a detailed examination :—

- (i) non-ferrous metals, including antimony ;
- (ii) grinding wheels ;
- (iii) caustic soda and bleaching powder ;
- (iv) sodium thiosulphate, sodium sulphite anhydrous, sodium bisulphite ;
- (v) phosphates and phosphoric acid ;
- (vi) butter colour, aerated water powder colour ;
- (vii) rubber manufactures ;
- (viii) fire hose ;
- (ix) wood screws ;
- (x) steel hoops for baling.

Other applications are under the consideration of Government, and further action in their case will be taken in due course.

3. In addition to the industries which have applied for assistance or protection, there are certain industries the starting of which was considered essential by the Government of India under conditions created by the war. Early in 1940, Government announced that specified industries promoted with their direct encouragement during war-time might feel assured that, if they were conducted on sound business

lines, they would, by such measures as Government might devise, be protected against unfair competition from outside India. In accordance with this decision, the following industries have been given an assurance of protection against unfair competition after the war :—

- (i) bichromates ;
- (ii) steel pipes and tubes up to a nominal bore of 4 inches ;
- (iii) aluminium ;
- (iv) calcium chloride ;
- (v) calcium carbide ;
- (vi) starch.

Of these industries, only those engaged in the manufacture of bichromates, calcium chloride and starch have so far applied for assistance or protection during the transition period. The Government of India consider that the applications submitted by these three industries also call for immediate investigation.

4. For the purpose of these and any subsequent investigations, the Government of India have decided to set up a Tariff Board for a period not exceeding two years, in the first instance. The Board will consist of :—

PRESIDENT :

Sir R. K. Shanmukham Chetty, K.C.I.E.

MEMBERS :

Mr. C. C. Desai, C.I.E., I.C.S.

Professor H. L. Dey, D.Sc. (London).

The Board will include one more Member whose name will be announced shortly. Mr. Desai will act as Secretary to the Board in addition to his duties as Member.

5. The Tariff Board is requested to undertake, in such order as it thinks fit, the investigation of claims put forward by the industries specified in paragraphs 2 and 3 above. In the case of each industry the Board will, after such examination as it considers necessary, report whether the industry satisfies the following conditions :—

(1) that it is established and conducted on sound business lines ; and

(2) (a) that, having regard to the natural or economic advantages enjoyed by the industry and its actual or probable costs, it is likely within a reasonable time to develop sufficiently to be able to carry on successfully without protection or State assistance ; or

(b) that it is an industry to which it is desirable in the national interest to grant protection or assistance and that the probable cost of such protection or assistance to the community is not excessive. Where a claim to protection or

assistance is found to be established, i.e., if condition (1) and condition (2) (a) or (b) are satisfied, the Board will recommend---

(i) whether, at what rate and in respect of what articles, or class or description of articles, a protective duty should be imposed ;

(ii) what additional or alternative measures should be taken to protect or assist the industry ; and

(iii) for what period, not exceeding three years, the tariff or other measures recommended should remain in force.

In making its recommendations the Board will give due weight to the interests of the consumer in the light of the prevailing conditions and also consider how the recommendations affect industries using the articles in respect of which protection is to be granted. Since relief, to be effective, should be afforded without delay, the Board is requested to complete its enquiries with all possible expedition and to submit a report as soon as the investigation of the claim of each industry is concluded.

6. The headquarters of the Board will be at Bombay, but it will visit such other places as it thinks necessary for purposes of its enquiries. Firms and persons interested in any of these industries, or in industries dependent on the use of the products of these industries, who desire that their views should be considered, should address their representations to the Secretary to the Board.

7. Any claims hereafter received from other industries which in the opinion of the Government of India are suitable for examination by the Board will be referred to the Board in due course for examination.

8. The Government of India trust that Provincial Governments and Administrations will afford the Board all the assistance which it may require and will comply with any request for information which may be addressed to them by it.

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N. R. PILLAI,  
Secretary.

## APPENDIX II

| <i>Name of the firm.</i>   | <i>Name and address<br/>of the<br/>representative.</i>   | <i>Date and time.</i>         |
|--|--|-------------------------------|
| <b>I. Producers :</b>  |  |                               |
| 1. Messrs. Kishanchand<br>Gianchand, Amritsar.                         | Mr. E. G. Tipnis, 240, Lady<br>Jamshedji Road, Bom-<br>bay No. 28.   | 16th July 1946.<br>10-30 a.m. |
| 2. Messrs. British Express<br>Dairy (Staffard & Co.,<br>Ltd.), Bombay. | Mr. Mehta, C/o Staffard &<br>Co., Ltd., Bombay.  | Do.                           |
| <b>II. Importers :</b>   |  |                               |
| 3. Messrs. Larson & Toubro<br>Ltd., Bombay.                            | Mr. T. Frandsen, C/o<br>Messrs. Larson & Toubro<br>Ltd., Lloyd Building,<br>Ballard Estate, Bombay.              | Do.                           |
| 4. Messrs. Imperial Chemi-<br>cal Industries (India),<br>Ltd., Bombay. | Dr. F. S. Tomlinson, C/o<br>I. C. I., Bombay.  | Do.                           |
| 5. Messrs. Akberally Moha-<br>medally, Bombay.                         | Mr. S. D. Lakdawala, C/o<br>Akberally Mohamedally.   | Do.                           |
| <b>III. Consumers :</b>  |  |                               |
| 6. Polson Ltd., Bombay   | Mr. W. P. Foster, Dairy<br>Superintendent, Polson<br>Model Dairy, Anand, C/o<br>Polson Ltd., Bombay.             | Do.                           |
| 7. Messrs. Champion Dairy<br>Farm, Bombay.                             | Mr. Shantilal K. Mehta,<br>C/o Champion Dairy,<br>New Petit Mansion, Slea-<br>ter Road, Grant Road,<br>Bombay 7. | Do.                           |

Name of the Article. .

*Price.*

Period.

95 (Rs. 63  
Sh. 6 (Rs. 4  
(Rs. 16-10

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# APPENDIX IV

*C.i.f. prices of butter colour and aerated water powder colour.*

| Sources of information. | Product.                         | Pre-War         |                |                     |                           | Present     |                         |                      |                       |
|-------------------------|----------------------------------|-----------------|----------------|---------------------|---------------------------|-------------|-------------------------|----------------------|-----------------------|
|                         |                                  | C. I. F.<br>(a) | 20%<br>C. Duty | Clearing<br>charges | Total landed<br>cost (b). | C. I. F.    | 24%<br>Customs<br>duty. | Clearing<br>charges. | Total landed<br>cost. |
|                         | <i>Aerated Water<br/>Colour.</i> | Rs. a. p.       | Rs. a. p.      | Rs. a. p.           | Rs. a. p.                 | Rs. a. p.   | Rs. a. p.               | Rs. a. p.            | Rs. a. p.             |
| 1st Firm                | Edicol black Current<br>A.       | 2 7 2.54        | 0 11 4         | 0 0 3               | 3 2 9.54                  | 6 11 10.20  | 1 5 8                   | 0 0 3                | 8 1 9.20              |
|                         | Edicol Orange Ag. ..             | 2 8 9.08        | 0 10 4         | 0 0 3               | 3 3 4.08                  | 6 1 11.48   | 1 5 6                   | 0 0 3                | 7 7 8.48              |
|                         | Edicol Erythrosine<br>As.        | 5 15 9.00       | 1 7 7          | 0 0 3               | 7 7 7.00                  | 13 14 11.17 | 2 13 10                 | 0 0 3                | 16 13 0.17            |
|                         | Edicol Raspberry A. ..           | 2 10 4.35       | 0 13 1         | 0 0 3               | 3 7 8.35                  | 7 13 1.32   | 1 9 2                   | 0 0 3                | 9 6 6.32              |
|                         | Edicol Rose BS ..                | 1 5 3.58        | 0 5 10         | 0 0 3               | 1 11 4.58                 | 3 7 5.45    | 0 10 8                  | 0 0 3                | 4 2 4.45              |
|                         | <i>Butter Colour</i>             |                 |                |                     |                           |             |                         |                      |                       |
|                         | Edicol Oil Yellow<br>34257.      | Not known ..    | Not known ..   | Not known ..        | Not known ..              | 7 3 11.92   | 1 9 6                   | 0 0 3                | 8 13 8.92             |
| 2nd Firm .              | Edicol Oil Yellow HS             | Do. ..          | Do. ..         | Do. ..              | Do. ..                    | *6 9 1.80   | 1 5 4                   | 0 0 3                | 7 14 8.80             |
|                         | <i>Butter Colour</i> ..          |                 |                |                     |                           | †23 4 4     | 8 6 0<br>(36%)          | 1 0 5                | 32 10 9               |
|                         |                                  |                 |                |                     |                           | 16 10 10    | 6 0 0<br>(36%)          | 0 12 4               | 23 7 2                |

\*Prices for 1942-43 for U. S. Gallon.

†Prices for June 1945 per U. S. Gallon.

# APPENDIX V.

## BUTTER COLOUR.

*Estimate of cost in rupees per gallon of Butter Colour up to 31st March 1949.*

| To March 1947               |                       | 1947-48       |                       | 1948-49     |                       | Remarks      |
|-----------------------------|-----------------------|---------------|-----------------------|-------------|-----------------------|--------------|
| Estimated output in gallons | 1250                  | 1800          | 2000                  |             |                       |              |
| Item of cost.               | Rate.                 | Rs.           | Rate.                 | Rs.         | Rs.                   |              |
| <i>Materials.</i>           |                       |               |                       |             |                       |              |
| ½ lb. yellow dye            | Rs. 4.133½ per lb.    | 2.067         | Rs. 4.133 per lb.     | 2.067       | Rs. 4.133 per lb.     | 2.067        |
| ½ lb. orange dye            | Rs. 2.869 per lb.     | 1.435         | Rs. 2.869 per lb.     | 1.435       | Rs. 2.869 per lb.     | 1.435        |
| 3 lbs. Ground Nut Oil       | Rs. 48 per md.        | 1.756         | Rs. 40 per md.        | 1.500       | Rs. 36 per md.        | 1.317        |
| 6 lbs. Castor Oil           | Rs. 50 per md.        | 3.658         | Rs. 40 per md.        | 3.000       | Rs. 36 per md.        | 2.634        |
|                             |                       | 8.916         |                       | 8.002       |                       | 7.453        |
| <i>Labour</i>               |                       | 0.278         |                       | 0.278       |                       | 0.278        |
| <i>Packing charges</i>      |                       | 1.463         |                       | 1.263       |                       | 1.000        |
|                             |                       | 10.657        |                       | 9.543       |                       | 8.731        |
| <i>Overhead expenses</i>    |                       |               |                       |             |                       |              |
|                             | 3.2% on cost          | 0.341         | 3% on cost            | 0.286       | 3% on cost            | 0.262        |
|                             | Estimated total cost. | 10.998        | Estimated total cost. | 9.829       | Estimated total cost. | 8.993        |
|                             |                       | Rs. a. p.     |                       | Rs. a. p.   |                       | Rs. a. p.    |
|                             |                       | i.e. 10 15 11 |                       | i.e. 9 13 3 |                       | i.e. 8 15 10 |

# AERATED WATER COLOUR.

*estimate of cost in Rupees per lb. of aerated water colour up to 29th February 1949.*

|                                |                   | 1947-48     |                   | 1948-49     |                   | Remarks.    |
|--------------------------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|
|                                |                   | 15,000 lbs. |                   | 16,000 lbs. |                   |             |
| Estimated output in lbs.       |                   | 12,500 lbs. |                   | 15,000 lbs. |                   |             |
| Item of cost.                  | Rate.             | Rs.         | Rate.             | Rs.         | Rate.             | Rs.         |
| <i>Materials</i>               |                   |             |                   |             |                   |             |
| 1 lb. colouring material       | Rs. 4.198 per lb. | 1.050       | Rs. 4.198 per lb. | 1.050       | Rs. 4.198 per lb. | 1.050       |
| 3 lb. Sodium Sulphate          | Rs. 0.156 per lb. | 0.117       | Rs. 0.125 per lb. | 0.094       | Rs. 0.125 per lb. | 0.094       |
|                                |                   | 1.167       |                   | 1.144       |                   | 1.144       |
| Labour                         |                   | 0.047       |                   | 0.047       |                   | 0.047       |
| Pulverising cost               | Rs. 1 per md.     | 0.012       | Rs. 1 per md.     | 0.012       | Rs. 1 per md.     | 0.012       |
| Packing                        |                   | 0.725       |                   | 0.525       |                   | 0.525       |
|                                |                   | 1.951       |                   | 1.728       |                   | 1.728       |
| Total ..                       |                   | 0.062       | 3% on cost        | 0.052       | 3% on cost        | 0.052       |
| Overhead expenses 3.2% on cost |                   | 2.013       |                   | 1.780       |                   | 1.780       |
| Total ..                       |                   | Rs. a. p.   |                   | Rs. a. p.   |                   | Rs. a. p.   |
|                                |                   | i.e. 2 0 2  |                   | i.e. 1 12 8 |                   | i.e. 1 12 8 |